

107TH CONGRESS
1ST SESSION

H. R. 2023

To amend the Internal Revenue Code of 1986 to reduce the rate of tax
on distilled spirits to its pre-1985 level.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2001

Mr. LEWIS of Kentucky (for himself, Mr. ROGERS of Kentucky, Mr. WHITFIELD, Mr. FLETCHER, Mr. LUCAS of Kentucky, and Ms. ROS-LEHTINEN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to reduce
the rate of tax on distilled spirits to its pre-1985 level.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REDUCTION IN RATE OF TAX ON DISTILLED**
4 **SPIRITS TO PRE-1985 LEVELS.**

5 (a) IN GENERAL.—Paragraph (1) of section 5001(a)
6 of the Internal Revenue Code of 1986 (relating to imposi-
7 tion, rate, and attachment of tax) is amended by striking
8 “\$13.50” and inserting “\$10.50”.

9 (b) CONFORMING AMENDMENTS.—

1 (1) Subsection (a) of section 5010 of such Code
2 is amended by striking “\$13.50” each place it ap-
3 pears and inserting “\$10.50”.

4 (2) Subsection (f) of section 7652 of such Code
5 is hereby repealed.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall take effect on the date of the enactment
8 of this Act.

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